

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 100 Section 100.3000 Terms Used In Article 3 (IITA Section 301)</b>
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**TITLE 86: REVENUE**

**PART 100  
INCOME TAX**

**SUBPART I: GENERAL RULES OF ALLOCATION AND  
APPORTIONMENT OF BASE INCOME**

**Section 100.3000 Terms Used In Article 3 (IITA Section 301)**

Article 3 of the Illinois Income Tax Act sets forth the rules for determining that portion of a person's base income which is allocable to Illinois in the computation of net income under IITA Section 202. In the case of a person who is a resident, all items of income or deduction which are taken into account in the computation of base income for the taxable year are allocated to Illinois under IITA Section 301(a) and enter into the computation of such person's net income under IITA Section 202. In the case of persons who are not residents of Illinois, specific allocation and apportionment rules are provided in Article 3 and the regulations thereunder. Certain terms appearing throughout the Article to which such rules relate are defined in 86 Ill. Adm. Code 100.3010 through 100.3210.